

33

CHURCH TEMPORALITIES (IRELAND).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

UPON THE

A C C O U N T

OF THE

IRISH LAND COMMISSION,

ON ACCOUNT OF

CHURCH TEMPORALITIES IN IRELAND,

For the Year ended 31st March 1883,

TOGETHER WITH THE

ACCOUNT for the above Period, and that from 26th July 1869 (the Date of the Irish Church Act) to the 31st March 1883.

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(Presented pursuant to Act 32 & 33 Vict. c. 42, s. 37.)

Ordered, by The House of Commons, to be Printed,
22 February 1884.

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REPORT of the COMPTROLLER and AUDITOR GENERAL upon the IRISH CHURCH TEMPORALITIES ACCOUNT, for the Period from the 1st April 1882 to the 31st March 1883, prepared and submitted to Parliament in pursuance of the 37th Section of the Act 32 & 33 Vict. c. 42.

THE mortgages which were not ready for inspection, because they had not been completed in October last, were—

Mortgages not ready for inspection.

Sales of Perpetuities for the years 1871 to 1878	-	-	-	-	12
" Renewable Leases, 1878 to 1878	-	-	-	-	4
" Yearly and other Tenures, 1871 to 1882-3	-	-	-	-	105
" Ecclesiastical Residences and Lands, 1877	-	-	-	-	1
TOTAL	-	-	-	-	122

But of the 105 yearly and other tenures, I have been informed that in eleven cases proof exists that the deeds had been executed under the superintendence of the late Solicitor to the Commissioners, although the deeds have been mislaid.

This would reduce the outstanding mortgages to 111, as against 143 last year.

There has been issued to the Commissioners of Public Works under the Acts for the relief of distress in Ireland (Acts 43 Vict. c. 4, s. 17, and 43 & 44 Vict. c. 16, s. 2), the following sums, viz.:—

	£. s. d.
In 1880 and 1881-2	1,210,000 - -
" 1882-3	37,000 - -
	<hr/> 1,247,000 - -
Less,—Amount made free Grants, 1881-2	- 19,069 3 -
	<hr/> 1,227,930 17 -
Advances repaid by Board of Works,	£. s. d.
1880 and 1881-2	6,797 4 9
Ditto 1882-3	9,263 17 1
	<hr/> 16,061 1 10
Balance outstanding 31 March 1883	£. 1,211,869 15 2

The arrears on the Collection Rentals, which were last year 210,767 £. 4 s. 9 d., are this year stated to be (Collection Rental, No. 3, Part 2), 200,814 £. 1 s. 1 d.

In their discretion, the Commissioners have during the period of this Account, remitted or written off arrears of tithe and land rents, and interest due on mortgages (converted households) amounting in the aggregate to 980 £. 0 s. 8 d.

The amount has been entered in the Appendix (No. 3, Part 2) as 982 £. 16 s. 8 d., but the Commissioners have stated, in reply to a communication from this Department, that 2 £. 16 s. " was entered in the discharge column in error."

The Cash Balance on the 31st March 1883 was, as stated by the Accounting Officers, 197,305 £. 1 s. 4 d.

Wm. Dasey,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

Exchequer and Audit Department,
21 January 1884.

I.—ACCOUNT of the RECEIPTS and EXPENDITURE of the Irish LAND COMMISSION on Account of CHURCH TEMPORALITIES in Ireland, under the Provisions of "The Irish Church Act, 1869, " "The Irish Church Act, 1849, Amendment Act, 1872," and "The Irish Church Act Amendment Act, 1881," for the Year ending 31st March 1883.

Dr.

	Receipts of Principal Act and Act of 1872 and 1881.	RECEIPTS.	Bills paid in the Year,	Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.		Payments in the Year.	£. s. d.
					£. s. d.	£. s. d.		
36	To Balance, viz.:				127,277	7	14	9,428 10 7
	On 1st April 1883						1,065	—
							304 11 6	
	To Sales of Property (with p. 8 for Losses and Marginal):							
32 & 7 (1872).	Title exchange				4,303	5	15	2,725 0 3
34, 52, and 54	Lands, &c.:						45	669
	Yearly and other tenures				962	3	9	—
					1,923	4	23	613
								6
	Residential residences and lands							42 10 4
37, 38, and 55	To Bills, &c.:				193,317	6	11	24,89, 64 and 1
11 and 12,	Title exchange							4 (1872).
and 6,								
1872.								
11 and 12	Lands, &c.:				64,872	1	30 and 3 (1873)	286 12 —
	1. Perpetuity rents							
	2. Residential households (including flats) and other							
	tenures				794	11	—	848 3 2
	To Proprietary Account of Charges (Drainage and Improvement Works, Bills, Taxes, &c.) repaid by the							63 15 11
	Chargy							
	To Dividends and Interest of Money:							
	On New Three per Cent. Annulus				1,102	8	6	990 — 0
	On Bank of Ireland Stock				460	—	—	—
	On mortgaged lands property, &c.				21,004	11	6	14,863 2 7
								2,639 0 7

10 (1872).	On mortgage—converted households On globe house mortgages On other mortgages	£. s. d. 16 11 1 87 4 9 201 13 10 632 11 7	3,653 2 2 8 1 8 1,665 10 9	11 and 12 11 and 12	By Title Deeds/charges paid By Balances Due, etc.	10 17 - 448 1 11
11	To Miscellaneous Receipts:			—	By Miscellaneous Payments	335 13 9
	Bank—annual gifts Fees—mortgage deeds, etc. Cash—collection under legal process Other receipts		13 11 1 87 4 9 201 13 10 632 11 7	6 and 8	By Salaries and Expenses of the Irish Church Temporalities Commission (to the date of transfer to the Irish Land Commission) — By Audit of Accounts (Cost of Audit) —	119 11 8 302 16 3
				—	By the Irish Land Commission, &c., Visit Accounts, from the date of transfer to the Irish Land Commission. — per Act 41 & 45 Vict., c. 71, s. 4, of the estimated sum of the administration and management of the Church Property	10,938 8 11
			4 (1881)	—	By Compensation and Superannuation Allowances of the Commissioners and Officers of the Ecclesiastical Commission (including allowances referred to in Act 14 & 45 Vict., c. 71, s. 3) — By Interest and Charges on Loans:	5,656 8 -
12	To Loan Account; Title Deeds/charges: Paid annual Instalments		196,741 - 9	—	Interest of advances from National Debt Commissioners — Stamp Duty on Deeds/charges — Bishop's Commissioners on remittances between England and Ireland —	163,489 - - 487 10 - 197 2 -
13	To Mortgage Account; Landed Property, &c.:			44	By Stamp Duty on Merging Orders, &c.	104 14 6
	Mortgage monies		6,031 - -	59 to 61	By Property and Income Tax (Act 16 & 17 Vict., c. 34, s. 5): Schedules A. and C.	4,212 7 4
	Placed half-yearly Instalments		94,274 6 0	7 and 10 (1872). —	Schedule B. — By the Commissioners for the Reduction of the National Debt: For Advances under the (Irish Church Act, 1869), unpaid Carried forward — - £	104 4 10 129,715 - - 374,774 12 6
14	To Mortgage Account; Converted Landed Property, &c. (W.M. & 37, c. 104): Mortgage monies		725 - -	—		
15	To Globe House Mortgage (Act 20 & 21 Vict., c. 100, s. 30, and 14 & 15 Vict., c. 76, s. 26):		13 2 8	—		
16	To Chapel of Ease; Repair Fund		— 18 0	—		
	To Property and Income Tax (Act 16 & 17 Vict., c. 34, s. 5): Schedules A. and C.		7,076 5 8 104 6 10	—		
	Schedule B.		—	—		
	Carried forward — - £		120,962 0 5	—		

ACCOUNTS OF THE IRISH LAND COMMISSION

Dr.	Section of Principal Act and Act of 1872 and 1883.	RECEIPT.	RECEIPT in the Year.	Section of Principal Act and Acts of 1872 and 1883.	EXPENDITURE.	Payments in the Year.
			£. x. d.	£. x. d.		£. x. d.
			731,933 9 6		Brought forward - - -	374,271 12 6
					Balance of Revenue (Ireland), via Act 45 Vict. c. 4, and 43 & 44 Vict. c. 14.	
					By the Commissioners for the Reduction of the National Debt : For interest of advances - - -	42,000 - - -
					By the Commissioners of Public Works in Ireland : For amount paid to them to be applied in making advances and grants - - -	17,500 - - -
					Amounts on Rec't (Ireland) Act 102, 45 & 46 Vict. c. 47.	
					By the Commissioners for the Reduction of the National Debt : For interest of loans - - -	166 17 - - -
					By the Irish Land Commission Account : For amount transferred to provide for payments to be made, under the titles of "The Commission", for the purposes of the above Act, which payments are to a charge primarily upon the Irish Church Temporalities Fund - - -	250,000 - - -
					By Money appropriated out of Surplus : Irish Church Education Board, Ireland (per Act 41 & 42 Vict. c. 48, s. 6), etc.	32,500 - - -
					For interest of advances - - -	
					National School Teachers' (Ireland) Pension Fund (per Act 42 & 43 Vict. c. 7, s. 5), etc. : For interest of capital sum outstanding - - -	30,000 - - -
					For interest of capital sum outstanding - - -	30,000 - - -
					Royal University of Ireland (per Act 45 & 46 Vict. c. 35)	
						£. x. d.
						783,301 9 6

45	By Balance, viz.:	
	On 31st March 1888, £s. d.	
	Bank Balance:	
	Cash on Deposit -	£. s. d.
	Cash Account -	26,500 0 4
	Drawing Account -	473 3 0
	£. 27,973 11 10	
	Less -	
	Outstanding Orders -	266 9 4
	£. 27,706 2 6	
	Sub-Accounts, &c. -	£. 107,000 2 0
		124 16 18
		137,225 1 4
		£. 607,925 10 10
	£. 995,925 10 10	

STOCK ACCOUNTS.

	New & par Cost, Assumed.	Bank Stock.
Balance 1st April 1882	£. s. d.	£. s. d.
Stock varied in this year 1882-3	- - -	- - -
Balance on 31st March 1883	£. 26,722 8 0	£. 4,000 - -
		John O'Hoppe, E. P. Linton, John R. Foran,
		[Irish Land Commissioners, Almond, Wm. Doherty, Comptroller General of His Majesty's Exchequer, and Auditor General of Public Accounts.

I certify that this Account has been examined under my direction, and, subject to the observations contained in the foregoing Report, is correct.

Edward O.
M. F. Williams.

The Irish Land Commissioners.)
29 June 1888.

II.—SALES OF PROPERTY, for the Year ending 31st March 1883.

TITLE OF ACCOUNT.	PURCHASE MONIES.			TOTAL Purchase Money.
	Cash, (Vide Account, p. 4.)	Loans and Mortgages.		
Arrears Rent.				
	£. s. d.	£. s. d.	£. s. d.	
Title Rent-charges - - - - -	1,250 1 6	4,303 - 5	22,381 14 2	25,084 14 7
Lands, &c.:				
Perpetuity Rents - - - - -	—	—	—	—
Renewable leasesholds - - - - -	—	—	—	—
Yearly and other tenures - - - - -	64 18 4	252 2 9	816 18 8	1,068 10 5
Rights to mines and quarries - - - - -	—	—	—	—
Ecclesiastical residences and lands - - - - -	* 1,032 - 4	965 12 1	2,778 12 5	
Conversion of renewable leasesholds into perpetuities - - - - -	—	—	—	
TOTALS - - - £.	6,477 3 6	24,054 19 11	30,532 3 5	

^a		£. s. d.
*Note.—Total cash sales in the year - - - - -	-	2,164 10 10
Loss—Refunded in the year - - - - -	-	184 10 6
		£. 1,922 - 4

III.—COLLECTION ACCOUNTS, for the Year ending 31st March 1883.

No. 1.—LOANS, MORTGAGES, &c.

TITLE OF ACCOUNT.	Balance Outstanding (not due) 31st March 1882.	Loans and Mortgages within the Year.		TOTAL.	Balances Receivable within the Year.	Discharged. Discharge on Loans paid off, &c.	Balance Outstanding (not due) 31st March 1883.
		£	s. d.	£	s. d.	£	s. d.
Value of Property :							
Tithes rentcharge	£ 8,393,643 15 1	£ 31,170 19 2	£ 8,424,822 14 3	191,585 5 9	2,383 10 11	£ 8,393,855 17 7	
Lands, &c. :							
Simple mortgages	£ 588,315 0 0	480 0 0	£ 588,795 0 0	6,081 0 0	0 0 0	£ 588,116 0 0	
Instalment mortgages	£ 1,523,719 6 10	£ 1,682 0 0	£ 1,523,391 6 10	27,608 5 11	4,357 0 0	£ 1,499,355 11 11	
Commission of renewable leases into perpetuities	284,339 7 7	0 0	284,339 7 7	325 0 0	0 0 0	284,014 7 7	
Old house mortgages	197 0 0	0 0	197 0 0	18 2 8	0 0 0	183 2 8	
TOTALS	£ 10,436,234 10 0	£ 53,820 19 2	£ 10,460,055 9 2	200,212 14 6	7,300 19 11	£ 10,166,123 14 11	

* These sums include the aggregate amount of the fixed instalments, which will become payable (in the manner of a renewable annuity) in redemption of purchase money, with interest, for the entire period of each debt.

No. 2.—TITHES RENTCHARGE, RENTS, INTEREST, &c.

TITLE OF ACCOUNT.	Amount due 31st March 1882.	Received for Year ending 31st March 1883.	TOTAL.	Received within the Year (From Account, pp. 4 and 5).	Remitted or Written off.	Amount due 31st March 1883.
Tithe rentcharge	£ 109,046 15 5	£ 187,717 4 8	£ 296,761 17 1	£ 190,137 0 11	£ 75 10 1	£ 108,598 17 1
Ditto — fixed annual instalments	22,929 2 4	191,385 5 9	223,314 8 1	190,341 0 9	0 0 0	27,073 7 4
Perpetuity rents	£ 38,110 16 5	£ 38,250 10 11	£ 76,360 7 4	£ 64,272 0 1	0 0 0	34,007 7 3
Renewable leaseholds (including farm) and other tenures	£ 1,877 12 8	£ 933 18 10	£ 2,811 6 4	£ 734 11 0	£ 66 18 2	489 17 3
Mortgage account (landed property), interest	4,895 6 11	23,400 9 1	28,295 16 0	23,004 11 6	0 0 0	5,282 4 6
Mortgage account, fixed half-yearly instalments	£ 22,063 2 8	£ 6,966 6 11	£ 119,021 8 2	£ 94,274 6 6	0 0 0	20,287 1 0
Mortgage account (converted leaseholds), interest	2,269 7 11	£ 2,560 5 9	10,269 13 8	8,792 0 2	0 0 0	1,867 0 1
Old house mortgages, interest	0 4 0	7 17 0	11 1 0	8 1 0	0 0 0	0 0 0
Tithes — instalments	0 0 0	13 2 8	18 2 8	13 2 8	0 0 0	0 0 0
TOTALS	£ 210,757 4 9	£ 360,760 18 3	£ 720,514 1 0	£ 578,227 3 3	£ 92 16 0	£ 200,814 1 1

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me for rents, tithe rentcharge, mortgages, and other property vested in the Irish Land Commissioners, include the whole amounts received or receivable by me during the year ending 31st March 1883.

Geoffrey Robertson H.
Superintendent, Church Property Department.

IV.—CAPITAL LIABILITIES in respect of ADVANCES, &c., for the Year ended 31st March 1882.

TO WHOM PAYABLE.	FOR WHAT PURPOSE ADVANCE,	BALANCE OUTSTANDING, 1st April 1882,	LIABILITY CRESTED IN THE YEAR ENDING,	TOTAL,	AMOUNT PAID OFF IN THE YEAR 1882-83 (W.H.A. ACCOUNT, p. 5).	BALANCE OUTSTANDING, 31st MARCH 1883,
					£.	£.
The Commissioners for the Reduction of the National Debt.	For the Purposes of the Irish Church Act, 1869 (Act 58 & 80 Vict. c. 42).	£. 5,975,700	£. -	£. 5,975,700	£. 125,714	£. 5,850,000
Debt - - - - -	For the Relief of Distress (Ireland), per Acts 43 Vict. c. 4, and 43 & 44 Vict. c. 14.	£. 1,300,000	£. -	£. 1,300,000	£. -	£. 1,300,000
Debt - - - - -	For the purpose of the Arrears of Rent (Ireland) Act, 1882 (45 & 46 Vict. c. 47).	£. -	£. 250,000	£. 250,000	£. -	£. 250,000
Debt - - - - -	National School Teachers (Ireland) Pension Fund, per Act 42 & 43 Vict. c. 47.	£. 1,300,000	£. -	£. 1,300,000	£. -	£. 1,300,000
The Intermediate Education Board, Ireland.	Intermediate Education (Ireland), per Act 51 & 42 Vict. c. 60.	£. 1,300,000	£. -	£. 1,300,000	£. -	£. 1,300,000
The Royal University of Ireland.	The Royal University of Ireland, per Act 44 & 45 Vict. c. 62 -	£. -	£. -	£. -	£. 150,715	£. 3,946,094

* The Claimant's liability under the Act 44 & 45 Vict. c. 62, in the form of an Annuity of £60001. (see also *infra*), The capital £6001 in respect of the payment is estimated at £600000.

V.—RELIEF OF DISTRESS, IRELAND.

ACCOUNT of ADVANCES made to the Commissioners of PUBLIC WORKS, IRELAND, per Acts 43 Vict. c. 4, and 43 & 44 Vict. c. 14, for the Year 1882-3.

	£	s	d
Balance outstanding on the 1st April 1882	-	-	-
Advances made in the Year 1882-83 (vide Account, p. 6)	-	-	-
	37,099	-	-
	-	-	-
	1,184,159	13	3
Repayments within the Year 1882-83 (vide Account, p. 6)	-	-	-
	1,021,130	12	3
	-	-	-
Balance Outstanding on the 31st March 1883	-	-	-
	9,363	17	1
	-	-	-
Balance Outstanding on the 31st March 1883	£	1,211,669	16
	-	-	-

VI.—ARREARS OF RENT (IRELAND) ACT, 1882 (45 & 46 Vict. c. 47).

ACCOUNT of MONIES borrowed from the Commissioners for the Reduction of the NATIONAL DEBT, and Transferred to the IRISH LAND COMMISSION ACCOUNT,

	£	s	d
Amount borrowed and transferred in the Year 1882-83 (Vide Account, p. 6)	-	-	-
Amounts paid in Grants, &c. (unpayable) (Vide Land Commission Account)	-	-	-
	-	-	-
Balance Outstanding on the 31st March 1883	£	150,235	5
	-	-	-

VII.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION on
Act, 1869,* "The Irish Church Act, 1869, Amendment Act, 1872," and "The Irish
Dr.

Section of Principal Act and Acts of 1872 and 1873	R E C E I P T.	25th July 1869 to 31st March 1882.	1st April 1882 to 31st March 1883.	TOTAL.
		£. s. d.	£. s. d.	
30	To Balances, viz.: On 25th July 1869	19,776 4 3	—	19,776 4 3
	On 1st April 1872	—	127,977 4 7	—
32, and 7, 1872	To Sales of Property (vide p. 20, for Loans and Mortgages): Tithes Rentcharge	494,773 14 8	4,368 4 0	499,141 15 1
34, 35, and 34	Lands, &c.: 1. Perpetuity rents	901,965 4 6	—	901,965 4 6
	2. Renewable leases	77,782 12 1	—	77,782 12 1
	3. Yearly and other tenures	1,117,016 2 0	2,922 2 0	1,117,016 2 0
	4. Rights to mines and quarries	3,268 19 6	—	3,268 19 6
27, 28, and 12	Residential Residences and Lands: See Houses and Lands	74,483 1 2	—	74,483 1 2
	Other residences and lands	607,363 8 1	1,922 4 6	607,363 8 1
31, and 12, 1872.	To Conversion of Renewable Leases into Perpetuities (Act 3 & 4 Will. 4, c. 37, s. 145 and 153)	127,433 14 7	—	127,433 14 7
	Carried forward	3,432,284 12 11	133,754 4 1	3,466,038 10 5

Account of CHURCH TEMPORALITIES in Ireland, under the Provisions of "The Irish Church Church Act Amendment Act, 1881," for the Period from 26th July 1869 to 31st March 1883.

Section of Principal Act and Acts of 1878 and 1881.	EXPENDITURE.	26th July 1869 to 31st March 1882.			1st April 1882 to 31st March 1883.			TOTAL.	Cr.
		£.	s.	d.	£.	s.	d.		
	By Compensation, Annuities, Gratuities, &c.:								
14	For life annuities to archbishops, bishops, and incumbents	547,230	10	1	9,432	10	7	556,663	10
15	For life annuities to permanent curates	68,215	9	-	1,055	-	-	69,270	9
15	For gratuities to curates not entitled to compensation as permanent curates	30,400	-	-	-	-	-	30,400	-
16	For life annuities to deacons and district schoolmasters	6,160	-	2	294	11	6	6,453	11
16	For life annuities to clerks, sextons, and others holding freehold offices	60,061	3	9	2,028	6	3	63,109	15
17	For gratuities to certain persons not entitled to compensation	4,625	10	-	-	-	-	4,625	10
45	For life annuities to vicars general and other officers, for loss of fees, &c.	31,983	13	9	269	-	-	32,252	13
45	For compensation to deputy registrars and others, for loss of office	3,200	13	4	-	-	-	3,200	13
45	For compensation to vicars general, &c., for loss of fees	2,112	17	6	-	-	-	2,112	17
	By Commutation of Annuities, &c.:								
23	Of Archbishops, Bishops, and Incumbents:								
	Commutation money	5,204,192	10	9	116	-	6	5,216,649	10
	Bonus (12 per cent. added)	621,032	7	7	-	-	-	621,032	7
23	Of Permanent Curates:								
	Commutation money	1,649,671	10	6	-	-	-	1,649,671	10
	Bonus (12 per cent. added)	188,201	17	7	-	-	-	188,201	17
3, 1872	Of diocesan schoolmasters	15,714	19	6	-	-	-	15,714	19
16	Of clerks, sextons, and others	372,411	9	5	62	19	5	372,474	8
4, 1872	Of vicars general and other officers	73,353	5	4	-	-	-	73,353	5
4, 1872	Of annuities under 46th section	56,173	12	9	-	-	-	56,173	12
63	By Interest of Commutation Money (paid to the Representative Church Body)	238,263	5	10	-	-	-	238,263	5
24, 50, 65, and 3, 1872.	By Building Charges	234,766	10	5	236	12	-	236,000	9
18	By Compensation to Lay Patrons	778,887	17	10	-	-	-	778,887	17
29	By Private Endowments (paid over to the Representative Church Body)	500,000	-	-	-	-	-	500,000	-
46	By Compensation to the Chancellor and Presidents of Christ Church, Dublin, &c.	28,715	5	3	-	-	-	28,715	5
25	By National Monuments, Maintenance	50,000	-	-	-	-	-	50,000	-
23, and 10, 1872	By Leases of Tithes Rentcharge, Purchase of	16,000	10	2	322	3	2	16,423	2
11 and 12	By Charges and Incumbrances affecting Property	102,375	17	1	65	16	11	102,439	14
61	By Payments to Persons appointed to Ecclesiastical Offices, between 26th July 1869 and 1st January 1871	18,548	4	1	-	-	-	18,548	4
	Carried forward	30,246,939	15	7	15,601	5	4	30,902,531	5
0, 31.		B 3							

Drs. VII.—Account of the Receipt and Expenditure of the Irish Land Commission, on Account

Section of Principal Act and Acts of 1872 and 1882.	RECEIPTS.	26th July 1880 to 31st March 1882.	1st April 1882 to 31st March 1883.	TOTAL.
		£. s. d.	£. s. d.	
	Brought forward - - -	3,631,284 13 11	133,784 4 1	3,633,761 16 5
	To Rents, &c.:			
11 and 12, and 6 (1872).	Tithes Recouvrement - - -	2,679,437 7 -	190,137 6 11	2,869,574 13 11
11 and 12	Lands, &c.:			
	1. Perpetuity rents - - -	665,179 15 11	64,872 - 1	680,151 16 -
	2. Renewable households (including fees) and other tenures - - -	627,355 18 -	788 11 -	631,000 4 -
	3. Mineral rents and royalties - -	7,091 12 5	- - -	7,091 12 5
	To Proportionate Amount of Charges (Drain- age and Improvement Loans; Rents, Rates, Taxes, &c.) repaid by the Clergy - -	7,071 - 11	53 4 7	8,023 6 6
11 and 12	To Dividends and Interest of Money:			
	On New Three per Cent. Annuities -	18,832 9 1	1,100 3 6	20,934 12 7
	On Three per Cent. Consolidated Annuities	3,145 3 3	- - -	3,145 3 3
	On Three per Cent. Reduced Annuities -	494 13 8	- - -	494 13 8
	On Bank of Ireland Stock - - -	22,801 10 -	620 - -	23,221 10 -
	On mortgages—landed property, &c. -	161,000 6 1	23,004 11 6	174,702 15 7
13 (1872)	On mortgages—converted households -	81,985 12 9	8,753 2 2	90,738 14 11
	On glebe-house mortgages - - -	5,466 12 1	3 1 0	5,474 13 0
	On other moneys - - -	70,895 12 5	1,545 16 0	72,422 3 2
11	To Charge on the See of Armagh (Act 3 & 4 Will. 4, c. 37, s. 34) - - -	13,000 - -	- - -	13,000 - -
11	To Charge on the See of Derry (Act 3 & 4 Will. 4, c. 37, s. 34) - - -	21,320 2 7	- - -	21,320 2 7
11	To Private Subscriptions (for building, enlarging, and repair of churches) - -	11,729 5 4	- - -	11,729 5 4
11	To Ecclesiastical Tax (Act 3 & 4 Will. 4, c. 37) - - -	47,615 7 6	- - -	47,615 7 6
—	To Miscellaneous Receipts - - -	104,179 10 11	1,206 10 8	105,386 1 2
	Carried forward - - - £.	8,171,397 10 8	425,818 12 6	8,496,915 2 7

of Church Temporalities in Ireland, from 26th July 1860 to 31st March 1863—continued.

Or.

Section of Principal Act and Acts of 1870 and 1881.	EXPENDITURE.	26th July 1860 to 31st March 1862.	1st April 1862 to 31st March 1863.	TOTAL.
		£. s. d.	£. s. d.	
	Brought forward	10,985,303 15 7	15,391 8 4	10,985,561 3 11
	By Religion Domestick:			
33	Lift Annuities	54,642 19 1	900 0 0	55,542 19 1
39	Consecration of Annulles:			
39	Consecration money	555,315 7 1	0 0 0	555,315 7 1
23	Bonus (12 per cent. added)	65,766 10 2	0 0 0	65,766 10 2
40	Widow and Orphan Fund, Synod of Ulster	5,124 0 0	0 0 0	5,124 0 0
40	Other Widows' Funds	10,825 10 3	0 0 0	10,825 10 3
40	Ministers' Payments to Widows' Funds	10,000 0 2	0 0 0	10,000 0 2
40	Clerks of the Synod	2,131 19 4	0 0 0	2,131 19 4
40	General Assembly's College of Belfast	30,775 19 2	0 0 0	30,775 19 2
40	Non-subscribing Associations of Presbyterians	4,200 0 0	0 0 0	4,200 0 0
40	By College of Maynooth	373,331 0 0	0 0 0	373,331 0 0
34	By Expenses attending on Sales of Property	2,111 5 8	0 0 0	2,111 5 8
II and 12	By Rent Abatements, &c.:			
	From Tithes Rentcharge:			
	Peer rate	175,513 2 8	14,062 2 7	189,513 5 3
	From Lands:			
	Peer rate, remissions, &c.	40,267 5 7	2,930 0 7	43,847 14 2
26	By Proportion of Income paid over to the Clergy	106,137 9 3	0 0 0	106,137 9 3
II and 12	By Allowances to Tenants (Improvements, Repairs, &c.)	406 11 0	0 0 0	406 11 0
II and 12	By Tithes Rentcharge paid	1,030 18 2	10 17 0	1,040 15 2
II and 12	By Quitt and Crown Rents paid	2,829 10 1	0 0 0	2,829 10 1
II and 12	By Rates, Taxes, &c.	5,770 1 5	443 1 11	6,213 3 4
—	By Refund to the Clergy of Peer Rate in respect of Tithes Rentcharge, &c.	4,023 2 4	0 0 0	4,023 2 4
43	By Expenditure under 48th Section of "The Irish Church Act, 1860":			
	For building and enlarging churches	22,430 19 6	0 0 0	22,430 19 6
49	By Expenditure under 48th Section of "The Irish Church Act, 1860":			
	For repair of churches	70,318 4 6	0 0 0	70,318 4 6
	For church regulations, salaries of clerks, &c.	66,060 4 5	0 0 0	66,060 4 5
11	By Stipends and other Payments for which the Ecclesiastical Commissioners were liable	47,010 10 7	0 0 0	47,010 10 7
11	By Superannuation Allowances (granted prior to 27th July 1860)	1,010 3 6	0 0 0	1,010 3 6
7 (1872)	By Refund to Purchasers of Tithes Rentcharge in respect of Peer rate	4,052 17 7	0 0 0	4,052 17 7
—	By Miscellaneous Payments	23,387 11 7	915 13 9	23,388 5 4
	Carried forward	12,535,948 10 2	25,303 12 10	12,771,342 6 1
0.31.		B 4		

VII.—Account of the Receipt and Expenditure of the Irish Land Commission, on Account

Dr.

Section of Principal Act and Acts of 1879 and 1881	R E C E I P T.	26th July 1889 to 31st March 1882.	1st April 1882 to 31st March 1882.	TOTAL
		£. s. d.	£. s. d.	
	Brought forward	1,121,387 10 8	625,063 13 6	8,422,040 9 7
21	To Loan Account—Title Rentcharge:			
	Fixed annual instalments	1,427,394 1 5	195,761 — 9	1,624,155 2 2
22	To Mortgage Account—Leased Property, &c.:			
	Mortgage moneys	78,705 0 0	6,091 — —	85,876 0 0
	Fixed half-yearly instalments	370,123 10 11	94,274 6 6	465,397 17 5
31	To Mortgage Account—Converted Leasesholds (Act 3 & 4 Will. 4, c. 37, s. 155):			
	Mortgage Moneys	40,910 15 0	325 — —	40,944 15 0
11	To Deposit Account, Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 144)	671 — —	— — —	671 — —
11	To Globe House Advances—late Board of Post Funds (Acts 3 & 4 Will. 4, c. 37, s. 58, and 1 & 2 Vict. c. 100, s. 40):			
	Instalments	12,012 5 2	— — —	12,012 5 2
11	To Globe House Mortgages (Acts 23 & 24 Vict. c. 130, c. 30, and 14 & 15 Vict. c. 13, s. 20)	6,230 0 7	12 2 8	6,242 12 3
29	To Prince's Boulter's and other Trust Funds	10,618 8 4	— — —	10,618 8 4
70	To Chapels of Ease—Repair Fund	34 8 10	— 13 6	35 8 4
—	To Property and Income Tax (Act 16 & 17 Vict. c. 54, s. 5):			
	Schedules A. and C.	61,982 18 —	7,876 0 0	72,858 0 0
	Schedule E.	2,265 2 8	104 0 10	2,307 2 8
	Closed forward £.	10,194,128 19 3	731,363 0 0	11,925,490 7 1

of Church Temporalities in Ireland, from 26th July 1869 to 31st March 1883—continued.

C.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE	26th July 1869 to 31st March 1869.	1st April 1869 to 31st March 1883.	TOTAL.
		£. s. d.	£. s. d.	
	Brought forward - - -	12,735,948 16 2	25,323 12 10	12,771,272 0 -
5 and 6	By Salaries and Expenses of the Irish Church Temporalities Committee (to the date of transfer to the Irish Land Commission) -	313,407 10 0	119 11 8	313,527 5 8
37	By Audit of Accounts (Cost of Audit) - - -	10,515 8 1	302 10 5	10,818 4 6
4 (1881)	By the Irish Land Commission, &c.—Vote Accounts (from the date of Transfer to the Irish Land Commission)—For transfer, per Act 44 & 45 Vict. c. 71, s. 4, of the estimated cost of the administration and management of the Church Property -	5,520 10 10	10,268 8 11	15,788 19 0
44	By Compensation and Superannuation Allowances of the Commissioners and Officers of the Ecclesiastical Commission (including allowances referred to in Act 44 & 45 Vict. c. 71, s. 3) - - - - -	30,272 0 8	3,600 2 -	33,872 10 5
59 to 61	By Interest and Charges on Loans:			
	Interest of advances from National Debt Commissioners - - - - -	2,480,285 5 8	183,499 - -	2,672,684 5 8
	Stamp duty on debentures - - - - -	14,000 - -	427 10 -	14,427 10 -
	Banker's commission on remittances between England and Ireland - - -	7,125 - 7	197 9 -	7,322 2 7
7 & 10 (1872)	By Stamp Duty on Merging Orders, &c. -	27,091 - 3	194 14 6	27,285 14 9
11	By Deposit Account, Property Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 114)	1,322 5 7	- - -	1,322 5 7
11	By Glebe House Advances; late Board of First Frailts (Act 3 & 4 Will. 4, c. 37, s. 53, and 1 & 2 Vict. c. 10), s. 48) - - -	100 12 -	- - -	100 12 -
11	By Glebe House Mortgages (Acts 21 & 24 Vict. c. 150, s. 50, and 14 & 15 Vict. c. 73, s. 20) - - - - -	3,023 1 9	- - -	3,023 1 9
20	By Primate Boulter's and other Trust Funds	11,527 17 7	- - -	11,527 17 7
70	By Chapels of Ease: Repair Fund - - -	612 15 8	- - -	612 15 8
-	By Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 8):			
	Schedule A. and C. - - - - -	82,240 18 2	9,212 7 4	91,452 5 6
	Schedule E. - - - - -	2,903 2 6	104 6 10	2,907 9 3
	Carded forward - - - £.	16,734,937 18 0	246,069 12 6	16,970,997 6 2

VII.—ACCOUNT of the Receipt and Expenditure of the Irish Land Commission, on Account

Dr.

Section of Principal Act and Acts of 1873 and 1881.	R E C E I P T.	20th July 1889 to 31st March 1890.	1st April 1888 to 31st March 1889.	TOTAL.
		£. s. d.	£. s. d.	
	Brought forward . . .	10,464,132 19 3	730,000 8 3	11,194,132 7 1
	To Securities sold : £. 534,007. 2. 6. Stock sold . . .	600,875 13 4	—	600,875 13 4
59 to 61	To the Commissioners for the Reduction of the National Debt : For Advances for the purposes of the Irish Church Act, 1889 . . .	9,000,000	—	9,000,000
	House of Distress (Ireland), per Acts 45 Vict. c. 4, and 45 & 46 Vict. c. 14.			
	To the Commissioners for the Reduction of the National Debt : For Advances made by them . . .	1,200,000	—	1,200,000
	To the Commissioners of Public Works in Ireland : For Advances repaid by them . . .	6,797 4 9	9,383 17 3	16,180 1 10
	For Interest of Advances . . .	2 15 0	1,360 5 4	1,372 — 7
	Annexes of Rent (Ireland) Act, 1888 (45 & 46 Vict. c. 47).			
	To the Commissioners for the Reduction of the National Debt : For Loans under the Public Works Loans Act, 1888, c. 6 . . .	—	250,000	250,000
		£. 21,290,000 12 7	900,000 10 10	22,190,110 2 10

The Irish Land Commission,
20 June 1893.

E. F. Gravity, Accountant.

of Church Temporalities in Ireland, from 26th July 1869 to 31st March 1883—continued.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	26th July 1869 to 31st March 1882.	1st April 1882 to 31st March 1883.	TOTAL.
		£. s. d.	£. s. d.	
26	Brought forward - - -	15,734,927 12 8	215,060 12 6	15,979,987 0 2
By Securities purchased :				
£. 235,901. 1. 4. Stock purchased - - -	235,901 - - 4	- - - -	235,901 - - 4	
— By the Commissioners for the Reduction of the National Debt :				
For Advances under the (Irish Church Act, 1860) repaid - - -	8,725,290 - - -	129,715 - - -	8,855,005 - - -	
— Bearer of DEBT (IRELAND), per Acts 43 Vict. c. 6, and 43 & 44 Vict. c. 14				
— By the Commissioners for the Reduction of the National Debt :				
For Interest of Advances - - -	42,932 18 -	42,932 - - -	42,932 18 -	
— By the Commissioners of Public Works in Ireland :				
For Amount paid to them to be applied in making Advances and Grants - - -	1,210,000 - - -	33,000 - - -	1,243,000 - - -	
— ARREARS OF RENT (IRELAND) ACT, 1882 (45 & 46 Vict. c. 47)				
— By the Commissioners for the Reduction of the National Debt :				
For Interest of Loans - - -	- - - -	106 17 -	106 17 -	
— By the Irish Land Commission Account :				
For Amount transferred to provide for payments to be made, under the orders of the Commissioners, for the purposes of the above Act, which payments are to be a charge primarily upon the Irish Church Temporalities Fund - - -	- - - -	230,000 - - -	230,000 - - -	
26 By Money appropriated out of Surplus :				
Intermediate Education Board, Ireland (per Act 41 & 42 Vict. c. 68, s. 8), viz. :				
For Interest of Debentures - - -	103,625 - - -	33,000 - - -	136,125 - - -	
National School Teachers' (Ireland) Pension Fund (per Act 43 & 45 Vict. c. 74, s. 3), viz. :				
For Interest of Capital Sum outstanding Royal University of Ireland (per Act 44 & 45 Vict. c. 52) - - -	78,000 - - -	30,000 - - -	108,000 - - -	
— 10,000 - - -	28,000 - - -	30,000 - - -	58,000 - - -	
26 By Balances, viz.				
On 31st March 1882 - - -	197,297 - - 7	- - - -	- - - -	
On 31st March 1883 - - -	- - - -	197,295 1 4	197,295 1 4	
£. 21,350,531 12 7	705,581 9 6	21,943,918 1 0		
£. 21,350,531 12 7	197,295 1 4	197,295 1 4		
£. 21,350,531 12 7	946,386 10 10	22,146,113 2 10		

John O'Hagan,
E. P. Latton,
John E. Forster,
March,

VIII.—SALES OF PROPERTY, for the Period from 26th July 1869 to 31st March 1883.

TITLE OF ACCOUNT.	Annual Rent of Property Sold. (Wide Account, p. 12)	PURCHASE MONEY.			Total Purchase Money.		
		Cash		Lanc and Mortgages.			
		£.	s. d.				
Title reversion - - - -	222,562 - - 5	499,076	13 1	4,244,364	16 9	4,743,431	10 10
Lands, &c.:							
Perpetuity rents - - - -	65,799 9 9	901,963	- 6	742,041	12 8	1,645,000	13 2
Renewable leaseholds - - -	4,986 14 4	77,783	19 1	84,864	1 3	162,445	13 4
Yearly and other tenures - -	97,356 16 1	1,117,816	2 2	1,035,384	7 5	2,153,000	10 2
Rights to mines and quarries - - - -		8,985	19 6	444	10 6	3,710	10 -
Eccllesiastical residences and lands - - - -		661,843	8 3	128,849	4 4	810,000	12 7
Conversion of renewable leaseholds into perpetuities		187,492	14 -	214,892	16 6	352,325	10 6
TOTALS - - - £.	3,418,966	18 9	6,471,831	8 5	9,890,617	- 7	



CHURCH TEMPORALITIES (IRELAND).

REPORT of the Committee and Author
General upon the Accrues of the Irish Land
Commission, on account of Church Tempor-
alities in Ireland, for the Year ending 31st
March 1843, together with the Accrues for
the above Period, and that from 26th July
1842 (the Date of the Irish Church Act) to
the 31st March 1843.

(Presented pursuant to Act 32 & 33 Vict. c. 48, s. 37.)

Debated by Two Hs. of Commons, in the Present
32 February 1843.

[Price 3 d.]

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